

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Hamilton Community Schools (7610)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$49,646	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$917,842	\$964,659	\$1,055,874	\$1,322,861	44%	37%	25%
	11300 Regular Programs; High School	\$749,997	\$813,402	\$828,131	\$874,023	17%	7%	6%
	11420 Vocational Education; Agriculture B	\$49,321	\$25,979	\$4,348	\$0	-100%	-100%	-100%
	11450 Vocational Education; Consumer and Homemaking	\$37,102	\$16,280	\$19,854	\$42,099	13%	159%	112%
	11590 Other Vocational Education Programs	\$34,831	\$36,033	\$39,206	\$50,691	46%	41%	29%
	12100 2007 Account Code - Gifted and Talented	\$23,713	\$40,901	\$18,431	\$0	-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$18,532	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$145,382	\$136,848	\$85,507	\$106,452	-27%	-22%	24%
	12350 Physical Impairment; Homebound	\$568	\$776	\$1,285	\$0	-100%	-100%	-100%
	12520 Culturally Different; Compensatory	\$1,000	\$4,631	\$7,857	\$2,342	134%	-49%	-70%
	12710 Equal Opportunity At Risk	\$29,107	\$6,873	\$3,869	\$17,478	-40%	154%	352%
	12900 Other Special Programs	\$7,332	\$2,070	\$7,375	\$4,473	-39%	116%	-39%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$4,565	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$10,033	\$22,457	\$18,815	\$18,564	85%	-17%	-1%
	14300 Summer School Programs; High School	\$7,967	\$8,559	\$7,517	\$9,420	18%	10%	25%
	16100 Remediation Testing	\$10,282	\$0	\$0	\$300	-97%	n/a	n/a
	16200 Preventive Remediation	\$0	\$0	\$0	\$30	n/a	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$15,000	\$14,153	\$5,659	\$44,632	198%	215%	> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$48,736	\$100,000	\$105,598	\$146,988	202%	47%	39%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$53,321	\$126,076	\$94,882	\$255,953	380%	103%	170%
	21510 Speech Pathology and Audiology Services; Service Area Direction	\$33,879	\$0	\$20,668	\$0	-100%	n/a	-100%
	22210 Library/Media Services; Service Area Direction	\$60,119	\$0	\$750	\$0	-100%	n/a	-100%
	22220 Library/Media Services; School Library	\$18,827	\$71,777	\$76,172	\$68,124	262%	-5%	-11%
	22230 Library/Media Services; Audiovisual	\$4,365	\$509	\$865	\$372	-91%	-27%	-57%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$7,620	\$2,880	\$1,811	\$1,286	-83%	-55%	-29%
	24100 Office of The Principal	\$152,554	\$194,919	\$186,159	\$239,056	57%	23%	28%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$45,684	\$54,820	\$61,495	\$45,282	-1%	-17%	-26%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$6	\$0	n/a	n/a	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$93,407	\$148,504	\$158,103	\$79,643	-15%	-46%	-50%
Student Academic Achievement Total		\$2,562,552	\$2,793,108	\$2,810,238	\$3,398,248	33%	22%	21%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$25,358	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$58,240	\$35,529	\$44,008	\$119,940	106%	238%	173%
	21230 Guidance Services; Appraisal Services	\$0	\$3,900	\$4,438	\$4,783	n/a	23%	8%
	21240 Guidance Services; Information Services	\$0	\$707	\$450	\$450	n/a	-36%	0%
	21250 Guidance Services; Records Maintenance	\$0	\$2,000	\$0	\$0	n/a	-100%	n/a
	21310 Health Services; Service Area Direction	\$21,182	\$28,522	\$21,459	\$29,527	39%	4%	38%
	21340 Health Services; Nurse Services	\$378	\$369	\$294	\$0	-100%	-100%	-100%
	22110 Improvement of Instruction; Service Area Direction	\$20,583	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$9,841	\$72,351	\$72,824	\$136,962	> 500%	89%	88%
	22130 Improvement of Instruction; Instructional Staff Training	\$3,095	\$47,735	\$111,733	\$31,923	> 500%	-33%	-71%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$31,700	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$11,948	\$17,452	\$26,822	\$25,785	116%	48%	-4%
	23120 Board of Education; Service Area Assistants	\$18,613	\$0	\$848	\$1,719	-91%	n/a	103%
	23210 Executive Administration; Office of The Superintendent	\$94,825	\$125,476	\$113,649	\$157,022	66%	25%	38%
	23290 Executive Administration; Other Executive Administration Services	\$20	\$0	\$0	\$0	-100%	n/a	n/a
	24900 Other Support Services, School Administration	\$55,910	\$39,703	\$60,537	\$77,686	39%	96%	28%
	25750 Personnel Services; Health Services	\$0	\$1,435	\$2,429	\$1,450	n/a	1%	-40%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$134,698	\$40,792	\$36,603	n/a	-73%	-10%
Student Instructional Support Total		\$319,994	\$509,877	\$500,283	\$655,548	105%	29%	31%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$811	\$19,472	\$23,425	\$19,022	> 500%	-2%	-19%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Hamilton Community Schools (7610)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23160 Board of Education; Promotion Expenses	\$2,696	\$3,887	\$3,005	\$7,127	164%	83%	137%
	25150 Fiscal Services; Payroll Services	\$0	\$14,976	\$15,473	\$16,870	n/a	13%	9%
	25160 Fiscal Services; Financial Accounting	\$140	\$23,904	\$24,725	\$28,080	> 500%	17%	14%
	25191 Other Fiscal Services; Refund of Revenue	\$56	\$0	\$0	\$0	-100%	n/a	n/a
	25300 Printing, Publishing, and Duplicating Services	\$0	\$5,749	\$4,154	\$2,983	n/a	-48%	-28%
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$455	\$0	n/a	n/a	-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$266,359	\$379,206	\$389,054	\$430,903	62%	14%	11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,350	\$0	\$0	\$0	-100%	n/a	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$55,278	\$78,949	\$88,511	\$61,954	12%	-22%	-30%
	26499 2007 Account Code - Other	\$717	\$784	\$700	\$390	-46%	-50%	-44%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$24	\$0	\$0	\$0	-100%	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$2,000	n/a	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$34,267	\$84,282	\$51,465	\$55,338	61%	-34%	8%
	27010 Student Transportation; Service Area Direction	\$104,090	\$69,191	\$52,251	\$50,559	-51%	-27%	-3%
	27100 Student Transportation; Vehicle Operation	\$105,227	\$152,103	\$154,232	\$157,482	50%	4%	2%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$43,619	\$76,537	\$85,290	\$93,421	114%	22%	10%
	27400 Student Transportation; Purchase of School Buses	\$62,920	\$56,339	\$69,414	\$12,657	-80%	-78%	-82%
	27500 Student Transportation; Insurance on Buses	\$5,522	\$0	\$15,340	\$15,737	185%	n/a	3%
	27700 Student Transportation; Contracted Transportation Services	\$11,501	\$6,507	\$16,262	\$14,386	25%	121%	-12%
	27900 Student Transportation; Other Student Transportation Services	\$1,139	\$602	\$0	\$0	-100%	-100%	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$67,259	\$80,036	\$79,120	\$103,152	53%	29%	30%
	31400 Food Services Operations; Food Purchases	\$95,665	\$93,866	\$91,480	\$101,283	6%	8%	11%
	31900 Other Food Services	\$1,363	\$2,949	\$3,541	\$1,390	2%	-53%	-61%
	33200 Community Recreation	\$733	\$0	\$0	\$0	-100%	n/a	n/a
	33300 Civic Services	\$0	\$0	\$4,341	\$3,780	n/a	n/a	-13%
	33400 Athletic Coaches	\$21,512	\$84,119	\$86,259	\$100,720	368%	20%	17%
	33990 Other Community Services; Other	\$450	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$15,647	\$44,974	\$17,504	\$58,132	272%	29%	232%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$2,400	\$0	\$0	\$0	-100%	n/a	n/a
Overhead and Operational Total		\$900,745	\$1,278,430	\$1,276,003	\$1,337,366	48%	5%	5%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$5,415	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$2,949	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$70,287	\$24,035	\$11,761	\$14,597	-79%	-39%	24%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$293	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$262,185	\$751,742	\$265,194	n/a	1%	-65%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$9,587	\$2,568	\$13,071	n/a	36%	409%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$21,616	\$46,311	\$115,689	\$96,166	345%	108%	-17%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$37,538	\$25,597	\$0	\$0	-100%	-100%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$10,000	\$235,000	\$275,000	\$270,000	> 500%	15%	-2%
	52100 Debt Services; Interest on Debt; Bonds	\$630	\$63,534	\$61,972	\$44,510	> 500%	-30%	-28%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$111,499	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$19,363	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$279,590	\$666,248	\$1,218,731	\$703,538	152%	6%	-42%
prorated								
	26491 2007 Account Code - PERF	\$62,702	\$68,883	\$69,254	\$28,446	-55%	-59%	-59%
	26492 2007 Account Code - Social Security	\$216,112	\$219,875	\$217,532	\$124,290	-42%	-43%	-43%
	26493 2007 Account Code - Workmen's Compensation	\$12,659	\$990	\$6,409	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$346,559	\$506,216	\$495,882	\$232,581	-33%	-54%	-53%
	26496 2007 Account Code - Unemployment Compensation	\$2,272	\$338	\$0	\$0	-100%	-100%	n/a
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$101,676	\$97,922	\$41,352	n/a	-59%	-58%
prorated Total		\$640,304	\$897,978	\$887,000	\$426,669	-33%	-52%	-52%

